

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING SEPTEMBER 30, 2008**

NOS, NMFS, OAR, NWS, NESDIS, NFA, NMAO, and BIS

- Below is a chart containing the seven “exception” project codes using Agency ID Code ‘4900’ for multiple Federal agencies recorded on the CBS CM004 Project Code setup screen in the Budget Initiative field. For the customer/sponsor activity in the identified project codes, please prorate (using percentages) to the appropriate valid Agency IDs found in the OMB A-11, Appendix C. Previous submissions of prorated Agency IDs have been listed along the top of the chart. If additional valid Agency IDs exist within any of these project codes, please use valid Agency IDs that represent the customer/sponsor activity within the project codes. The sum of the proration must equal 100%. For the current OMB A-11, Appendix C for NOAA’s implementation (Agency ID Code Table), refer to: <http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due September 16, 2008.)

		Agency ID Code														
		00508	01010	01012	01505	01600	42200	20200	02000	31600	02600	02506	01850	01885	17720	
Project Code	LO	Prorated % by Agency ID Code														Total
3BR1DMG	OAR		34%				33%		33%							100 %
17K6EA2	NOS							90%							10%	100 %
3BR1DAP	OAR						50%				50%					100 %
3BR1A1B	OAR						50%				50%					100 %
3BR1DGG	OAR			50%							50%					100 %
5BN3AS1	NESDIS			75%								15%	5%	5%		100 %
56N3AS1	NESDIS			26%						65%		5%	2%	2%		100 %

- Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through August 31, 2008. For CWIP items estimated to be completed from September 1, 2008, through September 12, 2008, prepare and provide a 37-6 form clearly labeled “estimate.” Each Form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted. (Due to Germantown Financial Statements Branch no later than September 3, 2008. Germantown Finance Office submission due to Property Office no later than September 8, 2008.)
- Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through September 12, 2008. For CWIP items estimated to be completed from September 13, 2008, through September 30, 2008, prepare and provide a 37-6 form clearly labeled “estimate.” Each Form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted. (Due to Germantown Financial Statements Branch no later than September 16, 2008. Germantown Finance Office submission due to Property Office no later than September 19, 2008.)

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4. Provide information for all cash on deposit in banks, including escrow accounts, or other financial institutions as of September 30, 2008. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance as of September 30, 2008, and any other necessary information. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due October 2, 2008.)
5. Provide information for all lease arrangements in existence as of September 30, 2008, where NOAA or BIS is the lessor (NOAA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA and/or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. (Due October 2, 2008.)
6. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of September 30, 2008. Include the payee name, payment date, payment amount, purpose of payment, and period of time the prepayment covers. Do not include amounts obligated but unpaid as of September 30, 2008, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. (Due October 2, 2008.)
7. Provide information for all long-term contracts in effect as of September 30, 2008, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2008.)
8. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of September 12, 2008, including additions and deletions from October 1, 2007, through September 12, 2008. Include any necessary adjustments to the September 12, 2008, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm (Due September 24, 2008.)
9. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of September 30, 2008, including additions and deletions from September 13, 2008, through September 30, 2008. Include any necessary adjustments to the September 30, 2008, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm (Due October 2, 2008.)
10. Provide information for any incidents through September 30, 2008, which qualify as government acknowledged events. Government-acknowledged events are those non-transaction based events that are of financial consequence to the Federal Government because it chooses to respond to the event. The Federal Government has broad responsibility to provide for the public's general welfare and often assumes responsibilities for which it has no prior legal obligation. For example, costs from many events, such as toxic waste damage caused by non-Federal entities and other events under Damage Assessment and Restoration Fund related activities could ultimately become the responsibility of NOAA or BIS. Provide a description of the event, authorizing

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legislation, date of the event and any applicable exchanges (for example, when a contractor performs repairs), amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. The liability includes amounts due from NOAA and BIS to pay for benefits, goods, or services provided under the terms of the program or legislation, as of September 30, 2008, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due October 2, 2008.)

11. Review all applicable sections of the draft of NOAA's September 30, 2008, Stewardship Reporting submission and update the text and data as necessary. This includes the Note 22 Excel template file for Heritage Assets and Stewardship Land. The file contains data reported for the previous quarter. This is attachment 7 of this data call. (Due October 2, 2008.)

Additionally, if your response contains information pertaining to collection-type heritage assets, your submission should also be sent to Lynette Joynes, Logistics Division, Personal Property Branch (SOU57111). The Personal Property office will provide a consolidated response related to collection-type heritage assets to the Finance Office. (Due to Property Office no later than September 26, 2008. Property Office consolidated submission due to Germantown Finance Office no later than October 2, 2008.)

12. Review the yellow highlighted portions of the FY 2008 Closing Package information provided to Treasury (attachment 6 of this data call, updated with June 30, 2008 data) and update the data as necessary for major development projects, discoveries, and new applications. This data is provided to Treasury to be included in the US Consolidated Financial Statement. The Department includes some portions of our Stewardship Report, so there is no need to restate that information. (Due October 2, 2008)
13. Prepare an impairment analysis for all open real and personal property CWIP and IUSD projects where impairment occurred between July 1, 2008 and September 30, 2008. The Financial Accounting Standards Board (FASB) issued guidance on Impairments under FASB #144, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due September 16, 2008)

IN ADDITION TO THE ABOVE, SPECIFIC OFFICE REQUESTS ARE AS FOLLOWS:

NESDIS, Budget and Planning Office (E/BP)

1. Provide information for all long-term commitments such as contracts in effect as of September 30, 2008, for the purchase, construction, and modernization of satellites. Include a description of the contract, and the projected contract amounts to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2008.)
2. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D report as of September 12, 2008, including additions and deletions from October 1, 2007, through September 12, 2008. Include any necessary adjustments to the September 12, 2008, balance. All adjustments and differences must be properly identified and explained in

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detail. (Due September 24, 2008.)

3. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from October 1, 2007, through September 12, 2008, and related accumulated depreciation additions and disposals. (Due September 24, 2008.)
4. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D Report as of September 30, 2008, including additions and deletions from September 13, 2008, through September 30, 2008. Include any necessary adjustments to the September 30, 2008, balance. All adjustments must be properly identified and explained in detail. (Due October 2, 2008)
5. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from September 13, 2008, through September 30, 2008, and related accumulated depreciation additions and disposals. (Due October 2, 2008)

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2007, through September 30, 2008. (Due October 2, 2008.)

NOAA Assistant General Counsel for Enforcement and Litigation (GCEL)

1. Provide the necessary schedules, reports, and supporting documentation for seized property (Exhibits 1 and 2) as of September 30, 2008, related to Civil Monetary Penalty (CMP) Enforcement. (Due October 2, 2008.)
2. Provide a schedule of legally enforceable cases as of September 30, 2008. (Due October 2, 2008.)

NOS, Office of Ocean and Coastal Resource Management (N/ORM)

1. Provide information for all cash on deposit in banks or other financial institutions as of September 30, 2008, specifically including trust accounts from foreclosure. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance, and any other necessary information as of September 30, 2008. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due October 2, 2008.)
2. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of September 30, 2008. (Due October 2, 2008.)
3. Provide a report of deferred maintenance for stewardship assets as of September 30, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the

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estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFASs 6, 8, 14, 29 and other applicable regulations. (Due October 2, 2008.)

NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2)

1. For NLSC reimbursable Project Code '47M6JGA' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11 appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:
<http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due October 2, 2008.)
2. Provide information for all long-term commitments, such as contracts, in effect as of September 30, 2008, for the purchase, construction, and modernization of weather-related equipment. Include a description of the contract and the projected contract amounts to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2008.)
3. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of September 12, 2008, including an inventory roll forward report. (Due September 16, 2008.)
4. Provide a reconciliation between the September 12, 2007, ending operating materials and supplies inventory balances and the ending inventory balances per the September 12, 2008, physical inventory report, for both supplies and equipment. (Due September 16, 2008.)
5. NLSC only – Provide a breakout of purchases made with other federal agencies and those made from the public. For purchases made with other federal agencies, identify the agency and its respective amount. (Due September 16, 2008.)
6. Provide a report of total excess, obsolete and unserviceable inventory for both supplies and equipment as of September 12, 2008. (Due September 16, 2008.)
7. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of September 12, 2008. (Due September 16, 2008.)
8. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due September 16, 2008.)
9. Provide a report of inventory held for repair as of September 12, 2008. (Due September 16, 2008.)
10. Provide information on any restrictions on the sale, use or disposition of inventory. (Due September 16, 2008.)

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11. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due September 16, 2008.)

NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)

1. Provide the necessary reports and schedules for the NRC supplies physical inventory as of September 12, 2008, including an inventory roll forward report. (Due September 16, 2008.)
2. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of September 12, 2008. (Due September 16, 2008.)
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due September 16, 2008.)
4. Provide information on any restrictions on the sale, use or disposition of inventories. (Due September 16, 2008.)
5. Provide a report of inventory held for repair as of September 12, 2008. (Due September 16, 2008.)
6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due September 16, 2008.)

NWS, Pacific Region Headquarters (W/PR)

1. Provide a worksheet to identify amounts paid to Navy, through August 31, 2008, for the construction of the Majuro, Koror, and Phonpei facilities, including both CWIP and Non-CWIP amounts paid and completed. (Due September 16, 2008)

NWS, Office of Climate, Water and Weather Services

1. For Weather Service training reimbursable Project Code '47M6JTG' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11, Appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:
<http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due October 2, 2008.)

OMAO, Commissioned Personnel Center (CPC)

1. Provide a copy of the contract for the actuarial valuation of the NOAA Corps Retirement System and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2008, with a report issuance date of September 15, 2008. (Due September 5, 2008)
2. Provide two copies of the actuarial valuation, dated September 15, 2008, of the NOAA Corps Retirement Benefit Plan and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2008. For each plan, the report should provide the actuarial accrued liability as of

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September 30, 2007; the total expense for the year ended September 30, 2008, including normal cost, interest on the plan liability for the year ended September 30, 2008, prior and past service cost from plan amendments, gains or losses due to the change in medical inflation rate assumptions, and details of other actuarial gains or losses; the amount of benefit payments made by NOAA during the year ended September 30, 2008; the actuarial accrued liability as of September 30, 2008, and any other information required by Statement of Federal Financial Accounting Standards (SFFAS) # 5. (Due September 16, 2008)

OMAO, Officer Services Division (CPC2)

1. Provide the most recent NOAA Commissioned Corps leave status report as of September 12, 2008. (Due September 16, 2008)
2. Provide the NOAA Commissioned Corps leave status report as of September 30, 2008. (Due October 2, 2008)

SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Review the research and development section of the draft of NOAA's September 30, 2008, Stewardship Reporting submission and update the text and data as necessary. (Due October 2, 2008)

WFM Office, Programs and Plans Division (OFA41)

1. Provide the necessary schedule of accrued annual leave including credit time, compensatory time, leave transferred in, and shore leave, as of September 12, 2008. (Due September 16, 2008.)

Environmental Compliance and Safety Division (OFA54)

1. Provide the necessary reports, schedules and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of September 12, 2008. (Due September 16, 2008)
2. Provide the necessary reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are reasonably possible and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of September 12, 2008. (Due September 16, 2008)

Grants Management Division (OFA62)

1. Provide listings of grant positive and negative cash on hand as of September 30, 2005, September 30, 2006, and September 30, 2007, each updated as of September 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount,

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and last update, sorted in descending order of cash balance. (Due September 16, 2008)

2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2005, September 30, 2006, and September 30, 2007, each updated as of September 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. (Due September 16, 2008)
3. Provide a summary schedule for positive and negative cash on hand which summarizes the number of SF-272s and their respective dollar amounts received by the Grants Management Division during Fiscal Years 2005 through 2007, updated through September 5, 2008. (Due September 16, 2008)
4. Identify "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" grants, where SF-272s were submitted, with positive and negative cash on hand as of September 30, 2005, September 30, 2006, and September 30, 2007, each updated as of September 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. (Due September 16, 2008)
5. Provide, within 24 hours of notification, current year SF-272s specific grants identified by the Finance Office as "unique", including "direct pay" grants and material positive cash on hand grants over \$4 million. (Due within 24 hours of notification)

Logistics Division, Personal Property Branch (SOU57111)

1. Provide the following personal property schedules and information as of September 10, 2008:
 - A. Provide a report of all personal property acquisitions and disposals including assets under capital lease from October 1, 2007, through September 10, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to another Federal agency, provide the name of the agency. (Due September 16, 2008)
 - B. On a monthly basis, provide detail files of all personal property including assets under capital lease, additions, disposals, related accumulated depreciation, and depreciation expense by project code, object class, and bar code number, which include the effect of FY 2008 acquisitions, disposals, depreciation expense, and current and prior year adjustments for the period October 1, 2007, through September 10, 2008. (Due September 16, 2008)
 - C. Provide monthly detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2007, ending balances to the September 10, 2008, balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due September 16, 2008)
 - D. Provide a report of all personal property adjustments including adjustments to assets under

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capital lease required to prior fiscal year balances as of September 10, 2008, including the cause for the adjustment such as errors or policy changes. (Due September 16, 2008)

2. Provide a detailed listing of all capitalized personal property properties sold, transferred, disposed, or removed from October 1, 2007, through September 10, 2008. Provide the following information regarding each property item: (Due September 16, 2008)
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,
 - E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,
 - H. Gain or loss,
 - I. Net book value, and
 - J. Net realizable value.
3. Provide information for any personal property that was traded from October 1, 2007, through September 10, 2008, including the amount of any proceeds received from the trade. (Due September 16, 2008)
4. Provide a listing of personal property excessed from October 1, 2007, through September 10, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/calculated). (Due September 16, 2008)
5. Provide information on any new personal property prepaid rental agreements not reported previously in the prior quarter. (Due September 16, 2008)
6. Provide a listing of spare parts warehoused and their respective dollar amounts, through September 10, 2008, for a temporary on-top adjustment made by Finance to record the items from expense to property (no depreciation will be recorded). Only include items in excess of \$200,000. (Due September 16, 2008.)
7. Provide the following information for personal property future capital and operating lease payments as of September 10, 2008 (only those non-cancellable):
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of future total lease payments, imputed interest and executory costs should equal the total personal property capital lease liability as of September 10, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease

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payments and principal amounts by project code and its related fund code. (Due September 16, 2008)

B. Provide a summary schedule and the necessary detailed supporting schedules of the September 10, 2008, personal property capital lease liability split between the funded and unfunded portions. (Due September 16, 2008)

C. Provide an allocation of the October 1, 2007, through September 10, 2008, personal property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due September 16, 2008)

D. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due September 16, 2008)

8. Provide the following personal property schedules and information for the period of September 11, 2008, through September 30, 2008:

A. Provide a report of all personal property acquisitions and disposals including assets under capital lease from September 11, 2008, through September 30, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due October 2, 2008)

B. Provide detail files of all personal property including assets under capital lease, additions, disposals, related accumulated depreciation, and depreciation expense by project code, object class and bar code number which include the effect of FY 08 acquisitions, disposals, depreciation expense, and current and prior year adjustments for the period September 11, 2008, through September 30, 2008. (Due October 2, 2008)

C. Provide detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 10, 2008, ending balances to the September 30, 2008, balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments and any other information necessary to complete the roll-forward. (Due October 2, 2008)

D. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to prior fiscal year balances from September 11, 2008, through September 30, 2008, including the cause for the adjustment such as errors or policy changes. (Due October 2, 2008)

9. Provide a detailed listing of all capitalized personal property properties sold, transferred,

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disposed, or removed from September 11, 2008, through September 30, 2008. Provide the following information regarding each property item (Due October 2, 2008):

- A. Identification number
- B. Asset description and name
- C. Acquisition cost
- D. Accumulated Depreciation
- E. Depreciation expense by fund
- F. Date disposed/sold
- G. Sales price
- H. Gain or loss
- I. Net book value
- J. Net realizable value

10. Provide information for any personal property that was traded from September 11, 2008, through September 30, 2008, including the amount of any proceeds received from the trade. (Due October 2, 2008)
11. Provide a listing of personal property excessed from September 11, 2008, through September 30, 2008, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (Due October 2, 2008)
12. Provide information on any new personal property prepaid rental agreements not reported as of September 10, 2008. (Due October 2, 2008)
13. Provide a listing of spare parts warehoused and their respective dollar amounts from September 11, 2008, through September 30, 2008, for a temporary on-top adjustment made by Finance to record the items from expense to property (no depreciation will be recorded). Only include items in excess of \$200,000. (Due September 16, 2008.)
14. Provide the following information for personal property future capital and operating lease payments as of September 30, 2008:
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of future total lease payments, imputed interest, and executory costs should equal the total personal property capital lease liability as of September 30, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by project code and its related fund code. (Due October 2, 2008)

- B. Provide a summary schedule and the necessary detailed supporting schedules of the

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September 30, 2008, personal property capital lease liability split between the funded and unfunded portions. (Due October 2, 2008)

C. Provide an allocation of the October 1, 2007, through September 30, 2008, personal property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due October 2, 2008)

D. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due October 2, 2008)

15. Consolidate all NOAA collection-type heritage asset data, review all applicable sections of the draft of NOAA's September 30, 2008, Stewardship Reporting submission, and update the text and data as necessary. This includes the Note 22 Excel template file for Heritage Assets and Stewardship Land. The file contains data reported for the previous quarter. This is attachment 7 of this data call. (Due October 2, 2008.)
16. Provide a report of deferred maintenance for personal property as of September 30, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations. (Due October 2, 2008)

OCAO – Pacific Region Center (OFA50)

1. Provide a worksheet to identify amounts paid to Navy, through August 31, 2008, for the construction of the Pacific Region Center, including both CWIP and Non-CWIP amounts paid and completed. (Due September 16, 2008)

Facility Construction and Maintenance Division (OFA 551)

1. Provide a report of deferred maintenance for real property as of September 30, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or

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standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations.
(Due October 2, 2008.)

Facility Management Division (OFA 552)

1. Provide the following real property schedules and information as of September 12, 2008:
 - A. Provide a report of all real property acquisitions and disposals including assets under capital lease from June 13, 2008, through September 12, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to another Federal agency, provide the name of the agency. (Due September 16, 2008.)
 - B. Provide detail files for all real property including assets under capital lease from June 13, 2008, through September 12, 2008, additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of acquisitions, disposals, and prior period adjustments for this period. (Due September 16, 2008.)
 - C. Provide a detailed reconciliation/roll forward of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the June 12, 2008, ending balances to the September 12, 2008, ending balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/ description, OMB category of equipment, accumulated depreciation, depreciable life, salvage value, annual depreciation, and for assets under capital lease the length of lease, imputed interest, executory costs and future minimum lease payments. (Due September 16, 2008.)
 - D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of September 12, 2008, including the cause for the adjustment such as errors or policy changes. (Due September 16, 2008.)
2. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from June 13, 2008, through September 12, 2008. Provide the following information regarding each property item (due September 16, 2008):
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,

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- E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,
 - H. Gain or loss,
 - I. Net book value, and
 - J. Net realizable value.
3. Provide information for any real property that was traded from June 13, 2008, through September 12, 2008, including the amount of any proceeds received from the trade. (Due September 16, 2008.)
4. Provide a listing of real property excessed from June 13, 2008, through September 12, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/calculated). (Due September 16, 2008.)
5. Provide information on any new real property prepaid rental agreements not reported previously in the prior quarter. (Due September 16, 2008.)
6. Provide the following information for real property future capital and operating lease payments as of September 12, 2008:
- A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of total future lease payments, imputed interest, and executory costs should equal the total real property capital lease liability as of September 12, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by CBS fund code. (Due September 16, 2008.)
 - B. Provide a summary schedule and the necessary detailed supporting schedules of the September 12, 2008, real property capital lease liability split between the funded and unfunded portions. (Due September 16, 2008.)
 - C. Provide an allocation of the June 13, 2008, through September 12, 2008, real property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due September 16, 2008.)
 - D. Provide a summary schedule and the necessary detailed supporting schedules of the total real property operating lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases and the total. (Due September 16,

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2008.)

7. Provide the following real property schedules and information for the period of September 13, 2008, through September 30, 2008:
 - A. Provide a report of all real property acquisitions and disposals including assets under capital lease from September 13, 2008, through September 30, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due October 2, 2008)
 - B. Provide detail files for all real property including assets under capital lease of September 13, 2008, through September 30, 2008, additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of acquisitions, disposals and prior period adjustments for this period. (Due October 2, 2008)
 - C. Provide a detailed reconciliation/roll forward of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 12, 2008, ending balances to the September 30, 2008, balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/description, OMB category of equipment, accumulated depreciation, depreciable life, salvage value, annual depreciation, and for assets under capital lease the length of lease, imputed interest, executory costs, and future minimum lease payments. (Due October 2, 2008)
 - D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances from September 13, 2008, through September 30, 2008, including the cause for the adjustment such as errors or policy changes. (Due October 2, 2008)
8. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from September 13, 2008, through September 30, 2008. Provide the following information regarding each property item (Due October 2, 2008):
 - A. Identification number
 - B. Asset description and name
 - C. Acquisition cost
 - D. Accumulated Depreciation
 - E. Depreciation expense by fund
 - F. Date disposed/sold
 - G. Sales price
 - H. Gain or loss
 - I. Net book value
 - J. Net realizable value
9. Provide information for any real property that was traded from September 13, 2008, through

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September 30, 2008, including the amount of any proceeds received from the trade. (Due October 2, 2008)

10. Provide a listing of real property excessed from September 13, 2008, through September 30, 2008, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (Due October 2, 2008)
11. Provide information on any new real property prepaid rental agreements not reported as of September 12, 2008. (Due October 2, 2008)
12. Provide the following information for real property future capital and operating lease payments as of September 30, 2008:
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of total future lease payments, imputed interest, and executory costs should equal the total real property capital lease liability as of September 30, 2008. (Due October 2, 2008)
 - B. Provide a summary schedule and the necessary detailed supporting schedules of the September 30, 2008, real property capital lease liability split between the funded and unfunded portions. (Due October 2, 2008)
 - C. Provide an allocation of the June 13, 2008, through September 30, 2008, real property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due October 2, 2008)
 - D. Provide a summary schedule and the necessary detailed supporting schedules of the total real property operating lease payments to be paid during each of the five full fiscal years ending September 30, 2009, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases and the total. (Due October 2, 2008)

Point of Contact

If you have any questions, please contact Mark P. Miller at (301) 444-2704. Responses should be faxed to Mark P. Miller at (301) 427-2040 (use "fine" fax resolution), emailed and attached in PDF format to

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Mark.P.Miller@noaa.gov or mailed to the following address:

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Germantown, Maryland 20874

To ensure the completeness of the September 30, 2008, consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff Office.